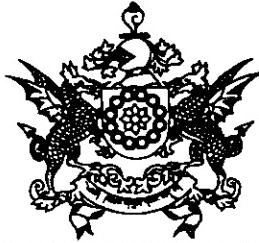


**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 09<sup>th</sup> December, 2017**

**No. 599**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 21/2017 – State Tax**

**Date: 08<sup>th</sup> August, 2017**

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017, read with section 168 of the Sikkim Goods and Services Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal before the dates as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Month	Date for filing of GSTR-3B
(1)	(2)	(3)
1.	July, 2017	20 <sup>th</sup> August, 2017
2.	August, 2017	20 <sup>th</sup> September, 2017.

2. This notification shall come into force with effect from the 8<sup>th</sup> day of August, 2017.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**